

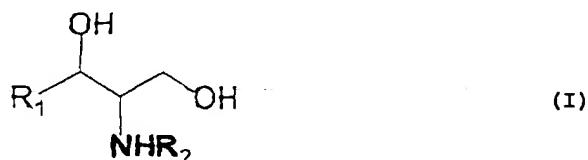
**AMENDMENTS TO THE CLAIMS**

**This listing of claims will replace all prior versions and listings of claims in the application:**

**LISTING OF CLAIMS:**

Claims 1-6 (canceled).

7. (currently amended): A method of preparing a clear aqueous composition, which is not irritating to the skin, consisting essentially of 1.0 to 5.0% by weight of a ceramide represented by formula (I):



wherein  $R_1$  represents a hydrocarbon group having 9 to 17 carbon atoms; and  $R_2$  represents an acyl group having 2 to 30 carbon atoms which can contain a hydroxyl group,

comprising adding water to a lipid composition consisting essentially of (A) said ceramide, (B) a long-chain fatty acid having 12 to 24 carbon atoms, and (C) a nonionic surface active agent, and wherein the weight ratio of component (A) to component (B) is from 20:1 to 1:3, and the weight ratio of component (A) to component (C) is from 1:1 to 1:10, whereby said lipid composition upon combination with water will yield a clear aqueous ceramide composition, and wherein the lipid composition is uniformly mixed while heating at 80 to 120°C, water is

heated to 80 to 100°C, and the lipid composition and water are then mixed uniformly to prepare the clear aqueous composition which is not irritating to the skin.~~and wherein the adding of the water to the lipid composition is while uniformly mixing the water and the lipid composition while heating at 80-120°C.~~

Claims 8-11 (canceled).

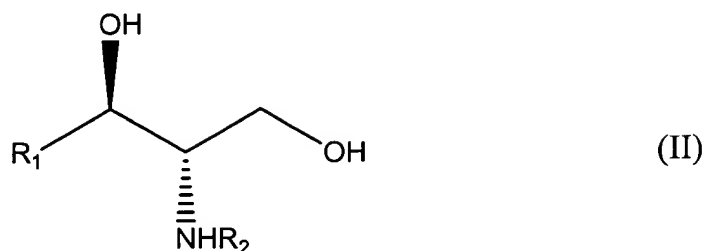
12. (currently amended): The method of claim 157, wherein the long-chain fatty acid is at least one of isostearic acid and oleic acid.

13. (currently amended): The method of claim 157, wherein the non-ionic surface active agent is a polyoxyethylene hydrogenated castor oil.

14. (currently amended): The method of claim 157, wherein there is further added to the water and the lipid composition cholesterol.

Please add the following new claims:

15. (new): The method of claim 7, wherein said ceramide represented by formula (I) is an optically active ceramide of natural type represented by formula (II):



wherein R<sub>1</sub> and R<sub>2</sub> are as defined in claim 7.

16. (new): The method of claim 15, wherein the long-chain fatty acid is isostearic acid and oleic acid in combination.

17. (new): The method of claim 16, wherein the non-ionic surface active agent is a polyoxyethylene hydrogenated castor oil and wherein there is further added to the water and the lipid composition cholesterol.

18. (new): The method of claim 15, wherein the compound represented by formula (II) is selected from the group consisting of:

(2S, 3R)-2-tetradecanoylamino-octadecane-1,3-diol,

(2S, 3R)-2-hexadecanoylamino-octadecane-1,3-diol,

(2S, 3R)-2-octadecanoylamino-octadecane-1,3-diol,

(2S, 3R)-2-nonadecanoylamino-octadecane-1,3-diol,

(2S, 3R)-2-eicosanoylamino-octadecane-1,3-diol,

(2S,3R)-2-oleoylamino-octadecane-1,3-diol,

(2S, 3R)-2-linoleoylaminoctadecane-1,3-diol,  
(2S, 3R)-2-(2-hydroxyhexadecanoyl) aminoctadecane-1,3-diol,  
(2S,3R)-2-(3-hydroxyhexadecanoyl) aminoctadecane-1,3-diol,  
(2S, 3R)-2-tetradecanoylaminohexadecane-1,3-diol,  
(2S, 3R)-2-hexadecanoylamiohexadecane-1,3-diol,  
(2S, 3R)-2-octadecanoylaminohexadecane-1,3-diol,  
(2S, 3R)-2-nonadecanoylaminohexadecane-1,3-diol,  
(2S, 3R)-2-eicosanoylaminohexadecane-1,3-diol,  
(2S, 3R)-2-oleoylaminohexadecane-1,3-diol,  
(2S,3R)-2-linoleoylaminohexadecane-1,3-diol, and  
(2S,3R)-2-(2-hydroxyhexadecanoyl)aminohexadecane-1,3-diol.

19. (new): The method according to claim 15, wherein the compound of formula (II) is (2S, 3R)-2-octadecanoylaminoctadecane-1,3-diol.

20. The method according to claim 17, wherein the compound of formula (II) is (2S, 3R)-2-octadecanoylaminoctadecane-1,3-diol.